

This listing of claims will replace all prior versions, and listings, of claims in the application:

**Listing of Claims:**

1-43. (Canceled)

44. (Currently amended) A wheel assembly for a mobile irrigation system tower, the wheel assembly coupleable to a tower ~~coupling to a mobile irrigation tower and coupling to a tire assembly~~ of the mobile irrigation system, the wheel assembly comprising:

a tire assembly comprising an axle and at least one wheel having a tire;

a support frame having two opposite arms, each arm having first and second ends, the two arms being opposite and generally parallel to each other, an interconnecting member being disposed between and connected ~~connecting~~ to the two arms at the first ends of the arms to form a generally U-shaped support frame;

the opposite arms coupled to the axle to receive and rotatably mount the tire assembly ~~an axle assembly for the tire assembly so that the tire assembly is received and rotatably mounted~~ in between the two opposite arms;

a gear box mounted on one arm and directly coupled to the axle ~~assembly~~;

the U-shaped support frame coupleable ~~coupled~~ to the tower to distribute a weight ~~the weight~~ from the tower evenly across the opposite sides of the tire assembly via the opposite arms of the support frame; and

wherein the axle ~~assembly~~ is mounted on the opposite arms at a location so that the tire ~~a tire~~ of the tire assembly extends below the second ends of the opposite arms and the tire assembly contacts and elevates the support frame off the ground.

45. (Currently amended) The wheel assembly of claim 44, wherein the interconnecting member comprises at least two telescoping members being adjustable so as to change

~~a width the width~~ of the U-shaped support frame to correspond to a width of the tire assembly. ~~the width of a desired tire assembly.~~

46. (Currently amended) The wheel assembly of claim 45, wherein the width of the support frame adjusts to the tire assembly ~~a tire assembly~~ having side by side dual wheels coupled to the axle assembly.
47. (Currently amended) The wheel assembly of claim 45, wherein the width of the support frame adjusts to the tire assembly ~~a tire assembly~~ including at least one wheel having a belt with traction elements that surround the entire tire wheel.
48. (Canceled)
49. (Previously presented) The wheel assembly of claim 44, wherein the two arms are vertically disposed relative to the ground.
50. (Currently amended) The wheel assembly of claim 44, further comprising a force transfer member coupled to between the support frame and coupleable to the tower for transferring forces generated by the tire assembly to the tower.
51. (Currently amended) The wheel assembly of claim 44, further comprising a swivel support tube telescopically coupled to the interconnecting member and coupleable to the tower, allowing the wheel assembly to swivel around the tower.
52. (Previously presented) The wheel assembly of claim 44, wherein the wheel assembly further comprises an adjustable connection between the tower and the tire assembly provided by at least one spring.
53. (Canceled)
54. (New) A wheel assembly for a mobile irrigation system, the wheel assembly coupleable to a tower of the mobile irrigation system, the wheel assembly comprising:
  - a support frame and a tire assembly;
  - the tire assembly comprising an axle and at least one wheel having a tire;

the support frame having two opposite arms, each arm having first and second ends, the two arms being opposite and generally parallel to each other, an interconnecting member disposed between and connected to the two arms at the first ends of the arms to form a generally U-shaped support frame, and the axle of the tire assembly mounted on the two arms and the tire of the tire assembly rotatably mounted in between the two opposite arms, the tire extending below the second ends of the opposite arms to elevate the support frame off the ground;

a gear box mounted on one arm and directly coupled to the axle;

wherein the U-shaped support frame is coupleable to the tower to distribute a weight from the tower evenly across the opposite sides of the tire assembly via the opposite arms of the support frame and wherein the support frame is adjustable in both horizontal and vertical directions between the tower and the tire assembly.